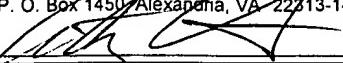


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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first-class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:
 Date: November 18, 2005 Name: Anthony P. Curtis, Ph.D. Signature: 

**BRINKS
HOFER
GILSON
& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Sumihito Morita et al.

Appln. No.: 09/822,576

Filed: March 30, 2001

For: Thin-Film Magnetic Head Having Lower Magnetic Pole Layer and Insulator Layer Behind The Lower Magnetic Pole Layer In The Direction of Height of the Pole Layer, and Method For Manufacturing The Thin-Film Magnetic Head

Attorney Docket No: 9281/3965

Examiner:
David Donald Davis

Art Unit: 2652

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- Response to Restriction/Election Requirements of October 18, 2005
 Return Receipt Postcard

Fee calculation:

- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$ _____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$ _____ under 37 C.F.R. § 1.17(______).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
					Rate	Add'l Fee	or	Rate
Total		Minus			x \$25=			x \$50=
Indep.		Minus			x 100=			x \$200=
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=
					Total	\$	Total	\$

Fee payment:

- A check in the amount of \$ _____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$ _____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$ _____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Date 11/18/05

Respectfully submitted

Anthony P. Curtis, Ph.D. (Reg. No. 46,193)

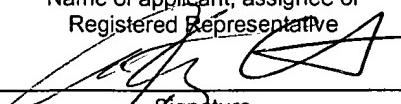
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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
On November 18, 2005

Date of Deposit

Anthony P. Curtis, Reg. No. 46,193

Name of applicant, assignee or
Registered Representative



Signature

11/18/05

Date of Signature

Our Case No. 9281-3965
Client Reference No.: N US00064

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Sumihito Morita, et al.)	
)	
Serial No.: 09/822,576)	
)	
Filing Date: March 30, 2001)	Examiner: David Donald Davis
)	
For: Thin-Film Magnetic Head Having Lower Magnetic)	Group Art Unit: 2652
Pole Layer and Insulator Layer Behind The Lower)	
Magnetic Pole Layer in The Direction of Height of the Pole)	
Layer, and Method For Manufacturing The Thin-Film)	
Magnetic Head)	

RESPONSE TO RESTRICTION/ELECTION REQUIREMENTS OF OCTOBER 18, 2005

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in Reply to the Patent Office Action, mailed on October 18, 2005, in the above referenced application. Please enter the amendments below and consider the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.